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THROUGH SEDAR**

September 29, 2000

Alberta Securities Commission  
4th Floor, 300 - 5th Avenue SW  
Calgary, AB T2P 3C4

British Columbia Securities Commission  
1100, 865 Hornby Street  
Vancouver, BC V6Z 2H9

Ontario Securities Commission  
800, 20 Queen Street West  
Toronto, ON M5H 3S8

**Attention: Corporate Finance**

Dear Sirs and Mesdames:

**RE: Destiny Resource Services Corp. (the "Corporation")  
Material Change Report**

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Enclosed please find a completed Form 27, "Material Change Report" under Section 118(1) of the *Securities Act* (Alberta), Section 75(2) of the *Securities Act* (Ontario) and Section 67(1) of the *Securities Act* (British Columbia) dated September 28, 2000.

We trust you will find the foregoing to be in order.

Yours very truly,

**McMANUS THOMSON**

Signed "James D. Thomson"

**JAMES D. THOMSON**  
Encl.